

Commonwealth of Massachusetts
Department of Telecommunications and Energy
Fitchburg Gas and Electric Light Company
Docket Nos. D.T.E. 02-24 and D.T.E. 02-25
Responses to the Department's First Set of Information Requests

Request No. DTE 1-25:

Please provide in table format, separately for gas and electric operations, the Company's test year total wage and salary expense. Indicate how much of the wage and salary expense was for union, non-union, and officers/directors categories. Indicate how much of the wage and salary expense was attributable to utility operations and maintenance and how much was attributable to non-utility operations and maintenance. Describe how these allocations were determined.

Response:

2001 FG&E Wage & Salary Expense:

	Total	Electric	Gas
Union	\$3,244,197	\$1,831,299	\$1,412,898
Non-Union	\$1,431,486	\$796,235	\$635,251
Officers/Directors	\$101,758	\$56,577	\$45,181
Total	\$4,777,441	\$2,684,111	\$2,093,330
Utility O&M	\$2,855,728	\$1,401,036	\$1,454,702
Non-Utility O&M	\$23,343	\$496	\$22,847

The Non-Utility O&M expense is associated with FG&E's electric and gas water heater and conversion burner rental programs and includes both direct and allocated payroll amounts. The allocated amounts relate to the payroll portion of the 900 account numbers shown on Schedules MHC 7-14 (Electric) and MHC 7-17 (Gas). These schedules proform allocations of the total test year amounts of these accounts to the non-utility rental programs. The allocation methodology is described in the studies in Exhibits FGE-MHC-7 (Electric) and (Gas).

Person Responsible: Mark H. Collin